

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Revenue (Commercial Taxes) Department - Proposal for creation of (19) posts for the newly notified Goods and Service Tax Appellate Tribunal Benches at Vijayawada and Visakhapatnam and for the Central Registration Unit (CRU), O/o Chief Commissioner of State Tax, A.P – Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 428

Dated: 18-11-2025

Read the following:

1. G.O.Ms.No.419, Revenue (CT) Department, dt.01-06-2022.
2. G.O.Ms.No.138, Revenue (CT) Dept., dt.01.05.2025.
3. From the CCST's Ref.No.REV03-16027/82/2024 CSEC-CCT, Dt:30-07-2025.

ORDER:

The CCST in his letter 3rd read above has reported that the Revenue Department, Ministry of Finance, Government of India, have notified the constitution of the Goods and Services Tax Appellate Tribunal (GSTAT) for the State of Andhra Pradesh, with the Principal Bench at Vijayawada and a Sitting Bench at Visakhapatnam vide Notification No. S.O. 3048 (E), dt. 31.7.2024 and S.O. 5063 (E), dt.26-11-2024 and that necessary arrangements for the appointment of Judicial and Technical Members, as well as the identification and readiness of appropriate infrastructure for the functioning of the Tribunal, are under active consideration. The Tribunal is expected to commence its operations shortly.

2. The CCST has reported that all proceedings before the Appellate Tribunal shall be deemed to be quasi judicial proceedings and the Appellate Tribunal shall be deemed to be civil court under the Sub-Section (4) of the Section 111 of the APGST Act/CGST Act, 2017., an authorized officer of the Commercial Taxes Department shall be appointed as an Authorized Representative (AR) to appear, plead, and act on behalf of the Department in proceedings before the State Bench of the GST Appellate Tribunal at Vijayawada and the Sitting Bench at Visakhapatnam. Accordingly, it is proposed that dedicated offices for the Authorized Representatives are to be established at both Tribunal Benches. These offices shall be adequately equipped with supporting Officers and staff to assist in:

- a. Documentation and preparation of case files.
- b. Filing of counter arguments and cross appeals under Section 112 of the CGST/SGST Acts, 2017.
- c. Maintenance of office records and departmental files.
- d. Creating and maintaining a repository of Tribunal judgements and orders for reference.
- e. Ensuring timely communication and coordination with the concerned respondent officers of the department.

(P.T.O.)

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This arrangement is essential for ensuring effective representation and protecting the interests of the Department before the Hon'ble Tribunal.

3. He has accordingly, requested the Government that the following additional posts may be sanctioned to facilitate the smooth and effective functioning of the proposed Authorized Representative's offices before the newly notified Goods and service Tax Appellate Tribunal benches at Vijayawada and Visakhapatnam:

Sl. No	Designation	Total
1	Additional Commissioner (State Tax) and Authorized Representative before the Tribunal	2
2	Joint Commissioner (State Tax)	4
3	Deputy Commissioner (State Tax)	4
4	Assistant Commissioner (State Tax)	4
	Total	14

4. The CCST, A.P. further reported that in the G.O.1st read above Government initiated comprehensive institutional reforms in the Andhra Pradesh Commercial Taxes Department (APCTD), line with which included the Establishment of a Central Registration Unit (CRU) as a key reform initiative. The CRU became operational from 01-04-2024, serving as a Centralised mechanism for processing all GST registrations under the State GST administration. Further, the Government vide G.O. 2nd read above, formally notified the establishment of the CRU with effect from 01-04-2024 treating it on par with other functional units formed under G.O. 1st read above. The CRU has been formulated with the following objectives:

- a. Ensuring uniformity in the GST registration process across the State;
- b. Providing transparent and timely services to taxpayers;
- c. Enhancing transparency and accountability in the registration mechanism;
- d. Conducting IT- based scrutiny of applicants to curb fake registrations; and
- e. Enabling Aadhaar-based authentication as part of the verification process.

5. The CCST has accordingly, requested that **Ten (10) posts of Assistant Commissioner (State Tax)** in addition to the existing cadre strength may be sanctioned, specifically for deployment in the Central Registration Unit (CRU) functioning in the Office of the Chief Commissioner of State Tax, as per the functionality created vide G.O. 2nd read above.

6. Government after careful examination of the matter, hereby create the following posts for the newly notified Goods and service Tax Appellate Tribunal benches Vijayawada and Visakhapatnam and for the Central Registration Unit (CRU), O/o Chief Commissioner of State Tax, A.P.

(Contd..3)

Sl. No	Post proposed for creation	No.of posts	Mode of appointment	Pay scales
I	GST Appellate Tribunal Benches in Vijayawada and Visakhapatnam			
1	Additional Commissioner (State Tax) and Authorized Representative before the Tribunal	2	By Promotion	94500-170580
2	Joint Commissioner (State Tax)	4	By Promotion	87480-170580
3	Deputy Commissioner (State Tax)	4	By Promotion	80910-166680
4	Assistant Commissioner (State Tax)	4	By Direct Recruitment/ Promotion	61960-151370
	Total-I	14		
II	Central Registration Unit(CRU) in O/o the Chief Commissioner of State Tax, A.P			
5	Assistant Commissioner (State Tax)	5	By Direct Recruitment/ Promotion	61960-151370
	Total-II	5		
	Grand Total(I+II)	19		

7. The Chief Commissioner of State Tax, A.P. Kunchanapalli, shall take necessary further action in the matter.

8. This order issues with the concurrence of Finance, vide their U.O.No.FIN01-HR0PDPP(OCE)/168/2025-HR-II (2944845), Dated.17.11.2025.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Chief Commissioner of State Tax, A.P., Kunchanapalli, Guntur.

The Prl.Accountant General, A.P. Vijayawada.

The Pay & Accounts Officer, A.P. Mangalagiri.

The Director of Treasuries & Accounts, A.P., Mangalagiri.

Copy to:

The P.S. to Prl.Secretary to Hon'ble C.M, A.P.Secretariat, Velagapudi.

The OSD to Hon ble Minister (CT), A.P.Secretariat, Velagapudi.

The OSD to Chief Secretary to Government, A.P.Secretariat, Velagapudi.

The P.S. to Prl.Secretary to Govt. (CT), A.P.Secretariat, Velagapudi.

The GA (Cabinet) Dept. with reference to the CR No.534/2025), A.P.Secretariat, Velagapudi.

The Finance (HR.II) Dept., A.P.Secretariat, Velagapudi.

Sf/Sc.

//FORWARDED:: BY ORDER//

SECTION OFFICER